IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWELFTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION Nos.18431 & 18545 of 2004

WP NO.18431 of 2004

Between:

M/s. A.L.Sudershan Construction Company Limited,

6-3-249/3/2/1, 1st Floor, Naveennagar Colony,
Hyderabad - 500 034, rep by its Secretary,

Mr. L. Kaladhar Reddy **..... PETITIONER**

AND

1.The Commercial Tax Officer,

Hissamgunj, Hyderabad.
2.The Deputy Commissioner (CT),

Secunderabad Division, Secunderabad.
3.The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction to quash the order of 3rd Respondent in CCT's Ref.No. LIII(1) 998/2004 dated 30-8-2004 and consequently direct the 1st Respondent not to take any coercive steps for recovery of the disputed tax of Rs.

38,86,811/- for the assessment year 1996-97 under APGST Act pending disposal of T.A.No. 1151/2003 before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

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WRIT PETITION NO : 18545 of 2004

Between:

M/s A.L. Sudershan Construction Company Limited,

6-34-249/3/2/1, 1st Floor, Naveennagar Colony,
Hyderabad - 500 034, rep. by its Secretary, Mr. L. Kaladhar Reddy.

..... PETITIONER

AND

1. The Commercial Tax Officer, Hissamgunj, Hyderabad.
2. The Deputy Commissioner (CT),

Secunderabad Division, Secunderabad.
3. The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction to quash the order of 3rd Respondent in CCT's Ref.No. LIII (1) /998 /2004 dated 30-8-2004 and consequently direct the 1st Respondent not to take any coercive steps for recovery of the disputed tax of Rs. 1,32,03,337/- for the assessment year 1995-96 under APGST Act pending disposal of T.A.No. 440/2004 before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.P.SRINIVASA REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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COMMON ORDER: (PER SRI BN, J)

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Heard learned Counsel for the parties. With their consent, the writ petitions are being disposed of at this stage.

There are huge amounts, which are claimed as arrears totaling to more than one and half crores. We do not find any illegality in the order passed by the authority below rejecting the application for stay. The Counsel for the petitioners has fairly stated that his clients would not be in a position to deposit even part of the amount of the disputed tax. In these circumstances, this Court cannot interfere with the discretion exercised by the authority below. However, in the interest of justice, it is directed that the appeals may be disposed of within two weeks after the date of receipt of a copy of this order. A copy of this order may be communicated to the Tribunal as well. The directions given by us for disposal of the appeals would not in any way mean that we have stayed the recoveries.

Writ petitions are accordingly disposed of. No costs.

(BILAL NAZKI, J)

12TH OCTOBER, 2004

(S.ANANDA REDDY, J)

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Copy to:

1. The Commercial Tax Officer,

Hissamgunj, Hyderabad.
2. The Deputy Commissioner (CT),

Secunderabad Division, Secunderabad.
3. The Additional Commissioner (CT) Legal,

Andhra Pradesh, Nampally, Hyderabad.

4. The Sales Tax Appellate Tribunal,

Andhra Pradesh, Hyderabad.

5. Two CCs to the G.P. for Commercial Tax,

High Court Buildings, High Court of A.P.,

Hyderabad (O.U.T.)

6.Two CD copies.